

County of Placer, California

Combining Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended June 30, 2003

Unapportioned Collections	Balance July 1, 2002	Additions	Deductions	Balance June 30, 2003
Assets				
Cash and investments	\$ 4,030,011	\$ 1,096,826,900	\$ (1,092,854,534)	\$ 8,002,377
Receivables (net):				
Accounts	-	298,791	(106,674)	192,117
Taxes	25,029,762	447,893,893	(450,769,936)	22,153,719
Due from other funds	-	2,351,378	(1,226,794)	1,124,584
Due from other governments	-	396,189	(169,896)	226,293
Total assets	<u>\$ 29,059,773</u>	<u>\$ 1,547,767,151</u>	<u>\$ (1,545,127,834)</u>	<u>\$ 31,699,090</u>
Liabilities				
Agency obligations	\$ 29,059,773	\$ 658,337,390	\$ (656,830,649)	\$ 30,566,514
Due to other funds	-	(5,122,502)	6,255,078	1,132,576
Total liabilities	<u>\$ 29,059,773</u>	<u>\$ 653,214,888</u>	<u>\$ (650,575,571)</u>	<u>\$ 31,699,090</u>
 1915 Act Bonds Fund				
Assets				
Cash and investments	\$ 20,945,787	\$ 63,069,188	\$ (74,031,078)	\$ 9,983,897
Special assessments receivable (net)	63,806	5,049,642	(871,778)	4,241,670
Total assets	<u>\$ 21,009,593</u>	<u>\$ 68,118,830</u>	<u>\$ (74,902,856)</u>	<u>\$ 14,225,567</u>
Liabilities				
Agency obligations	<u>\$ 21,009,593</u>	<u>\$ 33,650,802</u>	<u>\$ (40,434,828)</u>	<u>\$ 14,225,567</u>
 Clearing Funds				
Assets				
Cash and investments	\$ 23,196	\$ 112,202,619	\$ (112,229,099)	\$ (3,284)
Accounts receivable (net)	-	5,055	(1,159)	3,896
Total assets	<u>\$ 23,196</u>	<u>\$ 112,207,674</u>	<u>\$ (112,230,258)</u>	<u>\$ 612</u>
Liabilities				
Agency obligations	<u>\$ 23,196</u>	<u>\$ 139,099,143</u>	<u>\$ (139,121,727)</u>	<u>\$ 612</u>

	Balance July 1, 2002	Additions	Deductions	Balance June 30, 2003
1911 Act Bonds Fund				
Assets				
Cash and investments	\$ 11,557	\$ 173,258	\$ (173,390)	\$ 11,425
Liabilities				
Agency obligations	\$ 11,557	\$ 173,258	\$ (173,390)	\$ 11,425
Other Agency Funds				
Assets				
Cash and investments	\$ 6,047,036	\$ 23,737,193	\$ (22,940,826)	\$ 6,843,403
Liabilities				
Agency obligations	\$ 6,047,036	\$ 13,700,738	\$ (12,904,371)	\$ 6,843,403
Parks Dedication				
Assets				
Cash and investments	\$ 3,415,500	\$ 4,397,427	\$ (4,313,936)	\$ 3,498,991
Liabilities				
Agency obligations	\$ 3,415,500	\$ 2,978,540	\$ (2,895,049)	\$ 3,498,991
All Agency Funds				
Assets				
Cash and investments	\$ 34,473,087	\$ 1,300,406,585	\$ (1,306,542,863)	\$ 28,336,809
Receivables (net):				
Accounts	-	303,846	(107,833)	196,013
Taxes	25,029,762	447,893,893	(450,769,936)	22,153,719
Special assessments	63,806	5,049,642	(871,778)	4,241,670
Due from other funds	-	2,351,378	(1,226,794)	1,124,584
Due from other governments	-	396,189	(169,896)	226,293
Total assets	\$ 59,566,655	\$ 1,756,401,533	\$ (1,759,689,100)	\$ 56,279,088
Liabilities				
Agency obligations	\$ 59,566,655	\$ 847,939,871	\$ (852,360,014)	\$ 55,146,512
Due to other funds	-	(5,122,502)	6,255,078	1,132,576
Total liabilities	\$ 59,566,655	\$ 842,817,369	\$ (846,104,936)	\$ 56,279,088